



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1007 Billings Public Schools

0965 Billings Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	65,805,723.75	65,756,765.25	0.00	48,958.50	0.00	0.00
21XX Support Services - Students	9,140,183.27	9,132,183.27	0.00	8,000.00	0.00	0.00
221X Improvement of Instruction Services	1,290,924.48	1,290,924.48	0.00	0.00	0.00	0.00
222X Educational Media Services	4,538,511.92	4,524,846.64	0.00	13,665.28	0.00	0.00
23XX Support Services - General Administration	1,284,283.17	1,284,283.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,756,167.91	6,756,167.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,591,684.11	778.43	1,584,311.54	6,594.14	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,223,965.31	7,147,183.84	0.00	76,781.47	0.00	0.00
27XX Student Transportation Services	3,813,414.65	3,813,414.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	618,577.06	618,577.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,302.72	0.00	0.00	69,302.72	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	84,250.00	0.00	0.00	0.00	84,250.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,475,760.06	405,760.06	0.00	2,070,000.00	0.00	0.00
Totals	104,692,748.41	100,730,884.76	1,584,311.54	2,293,302.11	84,250.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	104,692,748.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1007 Billings Public Schools

0966 Billings H S

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	28,838,434.71	28,699,333.53	0.00	139,101.18	0.00	0.00
21XX Support Services - Students	2,497,299.01	2,497,299.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	499,080.04	486,725.04	0.00	12,355.00	0.00	0.00
222X Educational Media Services	2,134,842.28	2,128,111.63	0.00	6,730.65	0.00	0.00
23XX Support Services - General Administration	791,710.16	791,710.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,200,495.44	4,200,495.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	709,022.66	344.34	705,430.46	3,247.86	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,899,225.85	4,843,429.75	0.00	55,796.10	0.00	0.00
27XX Student Transportation Services	1,979,000.88	1,979,000.88	0.00	0.00	0.00	0.00
32XX Enterprise Services	20,401.50	20,401.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,017.75	7,017.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,960,528.09	1,960,528.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	161,454.01	0.00	0.00	161,454.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,009.31	12,009.31	0.00	0.00	0.00	0.00
Totals	48,710,521.69	47,626,406.43	705,430.46	378,684.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	48,710,521.69					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0965 Billings Elem	Indirect/Direct	1,584,311.54 / 100,730,884.76	1.57%				
	LE 0966 Billings H S	Indirect/Direct	705,430.46 / 47,626,406.43	1.48%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0965 Billings Elem			0.0418	0.0319	0.0324	0.0384	1.57%
	0966 Billings H S			0.0418	0.0319	0.0324	0.0384	1.48%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0965 Billings Elem			0.0518	0.0420	0.0425	0.0547	
	0966 Billings H S			0.0518	0.0420	0.0425	0.0547	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0965 Billings Elem			0.0518	0.0420	0.0425	0.0547	
	0966 Billings H S			0.0518	0.0420	0.0425	0.0547	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0965 Billings Elem						3.93%	
	0966 Billings H S						3.91%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	1007 Billings Public Schools			Your Preliminary Rate by School System (SS) is:			3.92%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

School Systems with enrollment greater than 6000 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1008 Lockwood Elementary

0967 Lockwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	6,553,398.21	6,553,398.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	805,053.00	805,053.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	84,312.42	84,312.42	0.00	0.00	0.00	0.00
222X Educational Media Services	564,406.38	564,406.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	290,934.41	290,934.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	624,652.20	624,652.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	173,668.52	0.00	173,668.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,245,184.46	1,226,684.46	0.00	18,500.00	0.00	0.00
27XX Student Transportation Services	665,598.50	665,598.50	0.00	0.00	0.00	0.00
31XX Food Services	13,735.33	13,735.33	0.00	0.00	0.00	0.00
33XX Community Services	4,515.50	4,515.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,982.54	3,982.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,873.58	28,873.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	293,022.95	0.00	0.00	293,022.95	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,632.77	0.00	0.00	39,632.77	0.00	0.00
Totals	11,390,970.77	10,866,146.53	173,668.52	351,155.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,390,970.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0967 Lockwood Elem	Indirect/Direct	173,668.52 / 10,866,146.53	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				1.60%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0967 Lockwood Elem	0.0183	0.0170	0.0169	0.0163	1.60%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0967 Lockwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0967 Lockwood Elem	0.0183	0.0170	0.0169	0.0163	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0967 Lockwood Elem				1.61%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
1008 Lockwood Elementary	Your Preliminary Rate by School System (SS) is:	1.61%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1009 Blue Creek Elementary

0968 Blue Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	953,503.07	953,503.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,240.81	37,240.81	0.00	0.00	0.00	0.00
222X Educational Media Services	51,030.64	51,030.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,495.67	136,495.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,790.68	5,790.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,022.95	0.00	24,022.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,181.29	160,181.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,918.04	34,918.04	0.00	0.00	0.00	0.00
31XX Food Services	32,266.00	32,266.00	0.00	0.00	0.00	0.00
33XX Community Services	560.82	560.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,130.94	9,130.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,625.98	0.00	0.00	3,625.98	0.00	0.00
Totals	1,448,766.89	1,421,117.96	24,022.95	3,625.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,448,766.89					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0968 Blue Creek Elem	Indirect/Direct	24,022.95 / 1,421,117.96	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				1.69%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0968 Blue Creek Elem	0.0163	0.0165	0.0146	0.0147	1.69%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0968 Blue Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0968 Blue Creek Elem	0.0163	0.0165	0.0146	0.0147	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0968 Blue Creek Elem				1.50%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
1009 Blue Creek Elementary	Your Preliminary Rate by School System (SS) is:	1.50%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1010 Canyon Creek Elementary

0969 Canyon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,118,022.80	1,118,022.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,843.62	61,843.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,901.52	5,901.52	0.00	0.00	0.00	0.00
222X Educational Media Services	92,545.15	92,545.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,521.29	129,521.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,049.95	0.00	138,049.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,287.57	227,287.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	121,976.58	121,976.58	0.00	0.00	0.00	0.00
31XX Food Services	60,676.02	60,676.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,171.75	2,171.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,013.10	18,013.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,646.00	0.00	0.00	18,646.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,470.60	0.00	0.00	0.00	7,470.60	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,600.63	0.00	0.00	6,600.63	0.00	0.00
Totals	2,008,726.58	1,837,959.40	138,049.95	25,246.63	7,470.60	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,008,726.58					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0969 Canyon Creek Elem	Indirect/Direct	138,049.95 / 1,837,959.40		7.51%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0969 Canyon Creek Elem	0.0768	0.0776	0.0784	0.0759	7.51%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0969 Canyon Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0969 Canyon Creek Elem	0.0768	0.0776	0.0784	0.0759	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0969 Canyon Creek Elem			7.29%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
1010 Canyon Creek Elementary	Your Preliminary Rate by School System (SS) is:	7.29%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0970 Laurel Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	7,634,269.94	7,634,269.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	369,435.10	369,435.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,221.22	49,221.22	0.00	0.00	0.00	0.00
222X Educational Media Services	206,121.44	206,121.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,554.68	180,554.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	628,370.25	628,370.25	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,649.77	0.00	4,649.77	0.00	0.00	0.00
25XX Support Services - Business	374,665.38	25,233.09	349,432.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,561,338.96	1,555,553.96	0.00	5,785.00	0.00	0.00
27XX Student Transportation Services	450,698.30	358,364.97	0.00	92,333.33	0.00	0.00
31XX Food Services	451,878.30	451,878.30	0.00	0.00	0.00	0.00
33XX Community Services	142,194.82	142,194.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,314.13	2,314.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,638.26	60,638.26	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	66,629.66	0.00	0.00	0.00	66,629.66	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	83,582.32	0.00	0.00	83,582.32	0.00	0.00
Totals	12,266,562.53	11,664,150.16	354,082.06	181,700.65	66,629.66	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,266,562.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0971 Laurel H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,507,121.87	3,469,470.47	0.00	37,651.40	0.00	0.00
21XX Support Services - Students	211,935.30	211,935.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,150.29	5,150.29	0.00	0.00	0.00	0.00
222X Educational Media Services	119,455.36	119,455.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,308.15	180,308.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	329,416.22	329,416.22	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,373.43	0.00	4,373.43	0.00	0.00	0.00
25XX Support Services - Business	300,217.79	25,233.16	274,984.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	838,512.06	838,512.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	326,026.58	279,859.91	0.00	46,166.67	0.00	0.00
34XX Extracurricular - Activities	67,707.95	67,707.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	303,175.71	303,175.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,209.97	0.00	0.00	11,209.97	0.00	0.00
Totals	6,204,610.68	5,830,224.58	279,358.06	95,028.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,204,610.68					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0970 Laurel Elem	Indirect/Direct	354,082.06 / 11,664,150.16	3.04%		
	LE 0971 Laurel H S	Indirect/Direct	279,358.06 / 5,830,224.58	4.79%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0970 Laurel Elem	0.0162	0.0159	0.0171	0.0190	3.04%
	0971 Laurel H S	0.0162	0.0159	0.0171	0.0190	4.79%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0970 Laurel Elem	0.0162	0.0182	0.0171	0.0000	
	0971 Laurel H S	0.0162	0.0182	0.0171	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0970 Laurel Elem	0.0162	0.0182	0.0171	0.0190	
	0971 Laurel H S	0.0162	0.0182	0.0171	0.0190	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0970 Laurel Elem	1.92%	
	0971 Laurel H S	2.25%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
1011 Laurel Public Schools	Your Preliminary Rate by School System (SS) is:	2.09%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1012 Elder Grove Elementary

0972 Elder Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,259,284.92	2,259,284.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	278,152.44	278,152.44	0.00	0.00	0.00	0.00
222X Educational Media Services	173,468.00	173,468.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,579.65	144,579.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,443.61	177,443.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,591.24	0.00	30,591.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	300,634.99	300,634.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	228,990.71	228,990.71	0.00	0.00	0.00	0.00
31XX Food Services	80,017.98	80,017.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,154.62	1,154.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,295.59	12,295.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,613.23	0.00	0.00	15,613.23	0.00	0.00
Totals	3,702,226.98	3,656,022.51	30,591.24	15,613.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,702,226.98					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0972 Elder Grove Elem	Indirect/Direct	30,591.24 / 3,656,022.51	0.84%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0972 Elder Grove Elem	0.0067	0.0066	0.0064	0.0067	0.84%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0972 Elder Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0972 Elder Grove Elem	0.0067	0.0066	0.0064	0.0067	

Line E Five Year Average with 5% Discount	LE			2018	LE Reclaasified Rate
	0972 Elder Grove Elem			0.66%	

Line F Average of LE's contained under one School System Code (SS)			2018	SS Reclaasified Rate
1012 Elder Grove Elementary	Your Preliminary Rate by School System (SS) is:		0.66%	
	This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1014 Custer K-12 Schools

0975 Custer K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	633,446.42	633,446.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,429.44	18,429.44	0.00	0.00	0.00	0.00
22XX Educational Media Services	14,249.56	14,249.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,585.13	106,585.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,059.11	44,059.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,538.28	8,698.14	45,840.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	234,265.26	227,070.26	0.00	7,195.00	0.00	0.00
27XX Student Transportation Services	186,096.06	97,096.06	0.00	89,000.00	0.00	0.00
31XX Food Services	31,027.08	31,027.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,732.70	26,732.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,630.96	20,630.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,580.80	0.00	0.00	2,580.80	0.00	0.00
Totals	1,372,640.80	1,228,024.86	45,840.14	98,775.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,372,640.80					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0975 Custer K-12 Schools	Indirect/Direct	45,840.14 / 1,228,024.86	3.73%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0975 Custer K-12 Schools	0.0284	0.0274	0.0278	0.0290	3.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0975 Custer K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0975 Custer K-12 Schools	0.0284	0.0274	0.0278	0.0290	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0975 Custer K-12 Schools			2.85%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1014 Custer K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1015 Morin Elementary

0976 Morin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	355,101.06	347,401.06	0.00	7,700.00	0.00	0.00
21XX Support Services - Students	7,238.00	7,238.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,602.95	4,602.95	0.00	0.00	0.00	0.00
222X Educational Media Services	469.19	469.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,942.90	21,942.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,436.78	0.00	56,436.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,406.01	44,406.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,552.56	49,552.56	0.00	0.00	0.00	0.00
31XX Food Services	30,957.47	30,957.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	66,817.00	0.00	0.00	66,817.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,311.53	0.00	0.00	1,311.53	0.00	0.00
Totals	638,835.45	506,570.14	56,436.78	75,828.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	638,835.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0976 Morin Elem	Indirect/Direct	56,436.78 / 506,570.14	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				11.14%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0976 Morin Elem	0.0573	0.0567	0.0580	0.0634	11.14%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0976 Morin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0976 Morin Elem	0.0573	0.0567	0.0580	0.0634	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0976 Morin Elem				6.59%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
1015 Morin Elementary	Your Preliminary Rate by School System (SS) is:	6.59%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0978 Broadview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	715,478.62	715,478.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,556.83	32,556.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,933.68	18,933.68	0.00	0.00	0.00	0.00
222X Educational Media Services	17,882.75	17,882.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,994.12	109,994.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,172.15	4,802.70	35,369.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,355.46	107,355.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,491.43	95,491.43	0.00	0.00	0.00	0.00
31XX Food Services	27,908.26	27,908.26	0.00	0.00	0.00	0.00
33XX Community Services	3,710.27	3,710.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	390.96	390.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,769.93	8,769.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,796.26	0.00	0.00	1,796.26	0.00	0.00
9999 Undistributed	2,000.00	2,000.00	0.00	0.00	0.00	0.00
Totals	1,182,440.72	1,145,275.01	35,369.45	1,796.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,182,440.72					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0979 Broadview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	424,306.24	424,306.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,658.27	42,658.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	856.85	856.85	0.00	0.00	0.00	0.00
222X Educational Media Services	17,764.26	17,764.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,369.79	102,369.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,082.24	4,802.70	33,279.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,319.13	107,319.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,237.55	68,237.55	0.00	0.00	0.00	0.00
31XX Food Services	22,705.95	22,705.95	0.00	0.00	0.00	0.00
33XX Community Services	3,710.21	3,710.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,652.95	9,652.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,675.79	25,675.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	40,698.54	0.00	0.00	40,698.54	0.00	0.00
9999 Undistributed	2,000.00	2,000.00	0.00	0.00	0.00	0.00
Totals	906,037.77	832,059.69	33,279.54	40,698.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	906,037.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0978 Broadview Elem				Indirect/Direct 35,369.45 / 1,145,275.01	3.09%	
LE 0979 Broadview H S				Indirect/Direct 33,279.54 / 832,059.69	4.00%	

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0978 Broadview Elem	0.0323	0.0312	0.0308	0.0303	3.09%
	0979 Broadview H S	0.0323	0.0312	0.0308	0.0303	4.00%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0978 Broadview Elem	0.0000	0.0000	0.0000	0.0000	
	0979 Broadview H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0978 Broadview Elem	0.0323	0.0312	0.0308	0.0303	
	0979 Broadview H S	0.0323	0.0312	0.0308	0.0303	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0978 Broadview Elem	2.95%	
	0979 Broadview H S	3.13%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1017 Broadview Public Schools	3.04%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1019 Elysian Elementary

0981 Elysian Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,304,561.37	1,304,561.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,559.74	74,559.74	0.00	0.00	0.00	0.00
222X Educational Media Services	47,925.02	47,925.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,855.48	183,855.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,879.02	90,879.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,271.88	6,325.82	74,946.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	284,199.79	265,481.94	0.00	18,717.85	0.00	0.00
27XX Student Transportation Services	84,655.41	84,655.41	0.00	0.00	0.00	0.00
31XX Food Services	83,754.84	83,754.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,399.90	10,399.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,534.94	0.00	0.00	7,534.94	0.00	0.00
Totals	2,253,597.39	2,152,398.54	74,946.06	26,252.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,253,597.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0981 Elysian Elem	Indirect/Direct	74,946.06 / 2,152,398.54	3.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0981 Elysian Elem	0.0343	0.0310	0.0314	0.0308	3.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0981 Elysian Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0981 Elysian Elem	0.0343	0.0310	0.0314	0.0308	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0981 Elysian Elem			3.08%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1019 Elysian Elementary	3.08%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1020 Huntley Project K-12 Schls

0983 Huntley Project K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,536,979.00	4,536,979.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	228,547.00	228,547.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,109.00	43,109.00	0.00	0.00	0.00	0.00
222X Educational Media Services	159,952.00	159,952.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,570.00	139,570.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	560,500.00	533,825.00	0.00	26,675.00	0.00	0.00
25XX Support Services - Business	264,850.00	23,017.00	241,833.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	982,336.00	955,956.00	0.00	26,380.00	0.00	0.00
27XX Student Transportation Services	804,450.00	524,013.00	0.00	280,437.00	0.00	0.00
31XX Food Services	200,603.00	200,603.00	0.00	0.00	0.00	0.00
33XX Community Services	90,880.00	90,880.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,789.00	58,789.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	159,856.00	159,856.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,927.00	0.00	0.00	25,927.00	0.00	0.00
Totals	8,256,348.00	7,655,096.00	241,833.00	359,419.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,256,348.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0983 Huntley Project K-12 Schools	Indirect/Direct	241,833.00 / 7,655,096.00	2018 Calculated Rate	2018 Reclassified Rate*	2018 Reclassified Rate**
				3.16%		
Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0983 Huntley Project K-12 Schools	0.0206	0.0200	0.0212	0.0212	3.16%
Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0983 Huntley Project K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0983 Huntley Project K-12 Schools	0.0206	0.0200	0.0212	0.0212	
Line E Five Year Average with 5% Discount	LE				2018	LE Reclaasified Rate
	0983 Huntley Project K-12 Schools				2.18%	
Line F Average of LE's contained under one School System Code (SS)					2018	SS Reclaasified Rate
	1020 Huntley Project K-12 Schls	Your Preliminary Rate by School System (SS) is:			2.18%	
	This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0985 Shepherd Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,365,429.89	3,359,553.49	0.00	5,876.40	0.00	0.00
21XX Support Services - Students	149,157.99	149,157.99	0.00	0.00	0.00	0.00
222X Educational Media Services	94,998.25	94,998.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,705.48	59,705.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	244,187.44	244,187.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,498.08	0.00	64,498.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,169.56	276,169.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	463,545.97	296,545.97	0.00	167,000.00	0.00	0.00
31XX Food Services	139,060.85	139,060.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,069.18	7,069.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,040.73	38,040.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	78,497.27	0.00	0.00	78,497.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,855.57	0.00	0.00	17,855.57	0.00	0.00
Totals	4,998,216.26	4,664,488.94	64,498.08	269,229.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,998,216.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0986 Shepherd H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,798,022.77	1,752,479.10	0.00	45,543.67	0.00	0.00
21XX Support Services - Students	87,245.46	87,245.46	0.00	0.00	0.00	0.00
222X Educational Media Services	54,399.16	54,399.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,453.25	45,453.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,866.51	127,866.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,089.06	0.00	48,089.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	374,438.90	374,438.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	434,880.59	267,880.59	0.00	167,000.00	0.00	0.00
34XX Extracurricular - Activities	36,934.75	36,934.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,308.03	116,308.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	58,629.53	0.00	0.00	58,629.53	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	140,096.51	0.00	0.00	140,096.51	0.00	0.00
Totals	3,322,364.52	2,863,005.75	48,089.06	411,269.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,322,364.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0985 Shepherd Elem	Indirect/Direct	64,498.08 / 4,664,488.94	1.38%				
	LE 0986 Shepherd H S	Indirect/Direct	48,089.06 / 2,863,005.75	1.68%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0985 Shepherd Elem			0.0129	0.0128	0.0126	0.0126	1.38%
	0986 Shepherd H S			0.0129	0.0128	0.0126	0.0126	1.68%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0985 Shepherd Elem			0.0000	0.0000	0.0000	0.0000	
	0986 Shepherd H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0985 Shepherd Elem			0.0129	0.0128	0.0126	0.0126	
	0986 Shepherd H S			0.0129	0.0128	0.0126	0.0126	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0985 Shepherd Elem						1.23%	
	0986 Shepherd H S						1.29%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	1022 Shepherd Public Schools		Your Preliminary Rate by School System (SS) is:				1.26%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1023 Pioneer Elementary

0987 Pioneer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	422,495.49	422,495.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,024.00	4,024.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,209.05	1,209.05	0.00	0.00	0.00	0.00
222X Educational Media Services	7,772.39	7,772.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,988.63	5,988.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,500.00	2,500.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,464.32	0.00	53,464.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,809.24	67,809.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,594.20	65,594.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	461.59	461.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,503.25	1,503.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,227.91	0.00	0.00	2,227.91	0.00	0.00
Totals	635,050.07	579,357.84	53,464.32	2,227.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	635,050.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0987 Pioneer Elem	Indirect/Direct	53,464.32 / 579,357.84	9.23%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0987 Pioneer Elem	0.0757	0.0731	0.0756	0.0716	9.23%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0987 Pioneer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0987 Pioneer Elem	0.0757	0.0731	0.0756	0.0716	

Line E Five Year Average with 5% Discount	LE			2018	LE Reclaasified Rate
	0987 Pioneer Elem			7.38%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1023 Pioneer Elementary	7.38%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1025 Independent Elementary

0989 Independent Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,510,971.02	1,490,369.07	0.00	20,601.95	0.00	0.00
21XX Support Services - Students	123,203.88	123,203.88	0.00	0.00	0.00	0.00
222X Educational Media Services	89,708.76	89,708.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,131.92	55,131.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	145,830.62	145,830.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,617.45	0.00	62,617.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,593.94	163,593.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,173.88	60,173.88	0.00	0.00	0.00	0.00
31XX Food Services	70,953.20	70,953.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,972.82	6,972.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,405.40	0.00	0.00	5,405.40	0.00	0.00
Totals	2,294,562.89	2,205,938.09	62,617.45	26,007.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,294,562.89					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0989 Independent Elem	Indirect/Direct	62,617.45 / 2,205,938.09	2.84%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0989 Independent Elem	0.0280	0.0279	0.0275	0.0264	2.84%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0989 Independent Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0989 Independent Elem	0.0280	0.0279	0.0275	0.0264	

Line E Five Year Average with 5% Discount	LE			2018	LE Reclaasified Rate
	0989 Independent Elem			2.63%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1025 Independent Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.63%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

56 Yellowstone 1032 Yellowstone Academy Elem

1196 Yellowstone Academy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,740,070.92	1,740,070.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	340,239.40	340,239.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60,483.20	60,483.20	0.00	0.00	0.00	0.00
222X Educational Media Services	1,955.95	1,955.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,084.61	183,084.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,336.34	107,336.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,435.95	80,355.95	3,080.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,434.00	89,434.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,004.31	67,004.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	864.86	0.00	0.00	864.86	0.00	0.00
Totals	2,673,909.54	2,669,964.68	3,080.00	864.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,673,909.54					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A	LE 1196 Yellowstone Academy Elem	Indirect/Direct	3,080.00 / 2,669,964.68	2018 Calculated Rate		2018 Reclassified Rate*		Requested Reclassified Rate**	
				0.12%					
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018	
	1196 Yellowstone Academy Elem			0.0008	0.0005	0.0006	0.0006	0.12%	
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018	
	1196 Yellowstone Academy Elem			0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018	
	1196 Yellowstone Academy Elem			0.0008	0.0005	0.0006	0.0006		
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate	
	1196 Yellowstone Academy Elem						0.07%		
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate	
	1032 Yellowstone Academy Elem	Your Preliminary Rate by School System (SS) is:					0.07%		
	This same rate is applied to both EL and HS in the same SS								

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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